

THE Balance SHEET

Tennessee State Board of Accountancy

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Communication Corner

By Lisa Mays Stickel, CPA, TNSBA Secretary

What comes to mind when you think of communications from the Tennessee State Board of Accountancy (TSBOA)? When I think of past comments from peers, I think of fast, efficient, snail mail, interactive, social media, archaic, realtime, informative and the list goes on and on. Some of these things are happening at the TSBOA and some are not. I believe we are on the verge of taking communications at the TSBOA to the next level. The communications game has changed whether we like it or not. Every day each of us has our eyes on the Internet either on our computer, cell phone, iPod or other mobile device. So if this is where we are spending our time then the TSBOA needs to be using the Internet more effectively. This would allow our licensees, the public and other constituents to be actively involved and to know what is going on at any given point in time.

Currently, the TSBOA does not engage in any of the social media outlets such as LinkedIn, Twitter or Facebook. The TSBOA is attempting to establish a profile on LinkedIn to communicate with licensees more effectively. Would you join a LinkedIn group for TSBOA, or do you prefer Twitter? I heard one of the co-developers of Twitter speaking on TV recently and they said that they never intended Twitter to be social media. It was intended for businesses to provide marketing in ways never imagined. If we take this viewpoint, what a great way for



the TSBOA to use Twitter to provide notices to our licensees about upcoming meetings, proposed rule changes, blog updates, etc. I also read that Twitter has about 30 million users and Facebook has 450 million; so, if we are heading down this road, then we should also consider a Facebook page.

These are only a few ways we can start having a presence on-line. However, they will only be beneficial if they will be utilized. The TSBOA would welcome any input as to whether these are good or bad ideas and also any suggestions and comments on how you and/or your business use social media. We are here to protect the public and I think communications should be a top priority in carrying out our mission.

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PROTECT YOUR LICENSE!

By Mark H. Crocker, CPA
TNSBA Executive Director

It's December 31 and your license to practice accountancy in Tennessee is about to expire – have you renewed it or not? Did your spouse remember to send it in when paying the bills? Did the office staff process your renewal along with all of the other professionals?

Who renews this year? All of the even-numbered licensees will renew. If your personal license ends in a 0, 2, 4, 6 or 8 then your license expires on December 31, 2010. One of the most common misconceptions we encounter is the idea that 'Inactive' or 'Retired' license holders do not have to renew. WRONG! Having an 'Inactive' or 'Retired' status means that you do not have to meet the CPE requirements or pay the Professional Privilege Tax, but you DO have to renew your license every two years. If your license is in a status of 'Retired Over 70,' then you may relax on the beach and not worry about renewing as those licensees are exempt from CPE, Professional Privilege Tax and renewal fees.

In addition, ALL firm permits expire on December 31, so be sure to renew your firm permit as well.

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SQCS No. 7: A Firm's System of Quality Control

By Stanley Sawyer, CPA, Chairman - TNSBA

A fundamental tool in your accounting and audit practice is Quality Control Policies and Procedures (QCPP). QCPP protects and limits risk in malpractice suits and demonstrates the firm's compliance with professional standards and applicable regulatory and legal standards. It also ensures the reports issued by the firm are appropriate in the circumstances.



In September 2005, the AICPA commissioned a Task Force through the Auditing Standards Board (ASB) to review the Statements of Quality Control Standards (SQCS) to determine if they were adequate, in light of the changes in the quality control environment, with an overall goal of bringing them into harmony with the International Statement of Quality Control Standard No.1.

The task force included members from the ASB, Accounting and Review Services Committee, the Peer Review Board and the Center for Public Companies Audit Firms Peer Review Committee.

In accordance with the recommendations of the task force, on October 10, 2007, the ASB issued SQCS No. 7: A FIRM'S SYSTEM OF QUALITY CONTROL with an effective date of January 1, 2009. SQCS No. 7 does not address the quality-control ramifications of Sarbanes-Oxley of 2002 or Public Company Accounting Oversight Board (PCAOB) standards nor does it modify the system of quality control to conform to PCAOB standards.

What Does SQCS No. 7 do?

1. It replaces all existing SQSC and establishes standards and provides guidance for a CPA Firm's responsibilities for its system of quality control for its accounting and auditing practice.
2. It essentially changes the elements of quality control and describes them

along with other matters essential to the design implementation and maintenance of an effective system.

3. It sets forth the meaning of certain terms to describe the professional requirements imposed on firms and practitioners in charge.
4. It deals in depth with a CPA Firm's quality control practices in the areas of audits, reviews, compilations and other attest engagements.
5. SQCS No. 7 places an unconditional obligation on a firm to establish a system of quality control designed to provide reasonable assurance that a firm and its personnel comply with professional standards, applicable regulatory and legal requirements.

The major differences from SQCS effective through December 31, 2008 are:

1. It defines the term "engagement quality review."
2. It requires firms to establish criteria for which engagements are subject to an engagement quality control review.
3. It provides guidance is provided on policies and procedures for performing engagement quality control reviews.
4. It defines terminology to describe the degree of responsibility imposed on firms with two categories of requirements:
 - a. Unconditional requirements – refers to use of words "must" or "is required" to indicate an unconditional requirement to comply with in all cases in which a circumstance exist.
 - b. Presumptively mandatory requirement – required to comply with in all cases in which a circumstance exists.

Additionally, SQCS No. 7 imposes the following:

1. Requires a firm to document its quality control policies and procedures. The extent of the documentation is based on the size, structure, and nature of the firm's practice.
2. Requires a firm's system of quality control to address each of the following elements:
 - a. Leadership responsibilities for quality within the firm (tone at the top).
 - b. Ethical requirements.
 - c. Acceptance and continuance of client relationships and specific engagements.
 - d. Human resources.
 - e. Engagement performance and documentation.
 - f. Monitoring and
 - g. Assignment of management responsibilities so that commercial considerations do not override the objectives of the system of quality control.
3. Provides more detailed guidance on independence and requires a written confirmation of compliance with independence from all firm personnel at least annually. A firm may obtain this confirmation on an engagement-by-engagement basis.
4. Provides more detailed guidance on engagement supervision and review, engagement documentation, and consultation policies and procedures.
5. Requires policies and procedures for resolving differences of opinion, including a requirement that reports must not be issued until the differences of opinion are resolved.
6. Requires annual monitoring procedures, which include one or more of the following:

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SQCS No. 7...cont.

- a. Engagement quality control reviews
 - b. Post issuance reviews
 - c. Inspection procedures
7. Requires firms to assign responsibility for monitoring to a person of appropriate authority, who is required to evaluate deficiencies and communicate recommendations for remedial action.
 8. Requires firms to establish policies and procedures for dealing appropriately with complaints and allegations of non-compliance with professional standards or with the firm's system of quality control.

What needs to be done to comply with the SQCS No. 7? Each firm must tailor its practices and policies to its size and mix of clients. Some best practices and policies include the following:

Requiring engagements to have an Engagement Quality Control Review for any engagement in the public interest where fraud or illegal activity is alleged and when required by law or regulation.

Suggested procedures required for all engagement quality control reviews include:

1. Discussion of significant accounting, auditing and financial reporting issues noted during the engagement.
2. Discussion concerning the presence of audit high-risk assertions, transactions, and account balances.
3. Confirmation that there are no unresolved significant issues.
4. Review of selected working papers relating to significant judgments made.
5. Review of documentation of resolution of significant auditing, accounting, or financial reporting issues including consultation documentation.
6. Review of summary of uncorrected misstatements related to known and

likely misstatements.

7. Review of additional engagement documentation to the extent necessary.
8. Reading of the financial statements and report and consideration of whether the report is appropriate.
9. Complete the review before the release of the report.
10. Determination of whether the issues raised in the review indicate a need to change the auditor's report date.
11. Resolution by the managing partner to resolve any conflicting opinions between the engagement partners and the engagement quality control reviewer regarding significant issues.

The suggested documentation at the completion of an engagement quality control review includes ensuring that:

1. The required procedures have been performed.
2. The engagement quality control review was completed before the report was released.
3. No matters have come to the attention of the engagement quality control review that would prohibit the issuance of the report.
4. The firm has established criteria for the eligibility of engagement quality control reviewers.
5. Engagement selection is made by quality control partner or managing partner.
6. Reviewer has sufficient technical expertise and experience.
7. The firm carries out responsibilities with objectivity and due professional care.
8. The firm meets the independence requirements.
9. The partner in charge does not make decisions for the assigned team or participate in the engagement except the partner in charge may consult with the quality control reviewer at any stage of the engagement.

SQCS No. 7 provides the guidance

for a firm to fulfill its responsibility to design a system of quality control to ensure that the firm and the firm's personnel comply with professional standards and applicable regulatory and legal requirements and implement procedures to monitor compliance. The elements of quality control described in SQSC No. 7 are indispensable in developing effective Quality Control Policies and Procedures.

Casey M. Stuart, Newest TNSBA Board Member

Governor Phil Bredesen appointed Casey M. Stuart of Chattanooga to a three-year term as a CPA Board Member in June



of this year. Stuart is the managing member of Hazlett, Lewis & Bieter, PLLC, a certified public accounting firm that has been in business for more than 60 years. A graduate of the University of Tennessee (Knoxville) with a Bachelor of Science degree in accounting, he began his public accounting career in 1971 with an international accounting firm and joined Hazlett, Lewis & Bieter in 1977. Casey has spent a significant portion of his career serving financial institutions and currently has overall responsibility for the firm's financial institution practice group. He is a member of both the AICPA and TSCPA and is a past president of the TSCPA. Casey and his wife Susan have two children and live on Signal Mountain.

The Accountancy Board comprises 11 members, nine of whom are CPAs, one is an attorney and one is a public member. Chairman Stan Sawyer, CPA announced Casey's appointment to the other Board members and welcomed him at the July 30th board meeting.

— DISCIPLINARY ACTION REPORT - July 2009-June 2010 —

Respondent: Bell, Darrell W. Conroe, TX
Violation: Failure to obtain CPE as required per Rule 0020-5-.06 (1).
Action: \$2,000.00 civil penalty; 2 additional hours of State Specific Ethics CPE; mandatory CPE audit for the 2009-2010 renewal cycle.

Respondent: Brown, John L. Hendersonville, TN
Violation: Failure to obtain CPE as required per Rule 0020-5-.06 (1).
Action: \$500.00 civil penalty; mandatory CPE audit for the 2010/2011 and the 2012/2013 renewal cycles.

Respondent: Bullock, Theodore C. Ooltewah, TN
Violation: Failure to comply with CPE audit request; failure to respond to Board correspondence; failure to notify Board office of address change.
Action: \$500.00 civil penalty; provide proof of CPE compliance in period under audit.

Respondent: Cover, Jim L., CPA Gatlinburg, TN
Violation: Operating an accounting firm without a permit.
Action: \$500.00 civil penalty; reinstate firm permit.

Respondent: Ellis, David M., CPA Greeneville, TN
Violation: Operating an accounting firm without a permit.
Action: \$800.00 civil penalty; reinstate firm permit; 1 additional hour of State Specific Ethics CPE.

Respondent: England, David H. Dickson, TN
Violation: Commission of a discreditable act regarding the deposit of a client's income tax refund.
Action: \$500.00 civil penalty; 1 additional hour of State Specific Ethics CPE; clarification with the IRS of proper procedures for Refund Anticipation Loans.

Respondent: Fry, Stephen D. Cordova, TN
Violation: Providing accounting services without a license; third violation.
Action: Revocation of license; \$5,000.00 civil penalty.

Respondent: Hearn, Christopher M. Cordova, TN
Violation: Failure to comply with CPE audit request; failure to respond to Board correspondence.
Action: Suspension of license pending completion of requirements of Consent Order; \$1,000.00 civil penalty; provide CPE documentation for 2006/2007 and 2008/2009 renewal cycles; mandatory CPE audit for 2010/2011 renewal cycle; 24 penalty hours of CPE within 180 days of execution of the Consent Order.

Respondent: Houston, Cheryl D. Sevierville, TN
Violation: Failure to comply with CPE audit request.
Action: \$500.00 civil penalty; 1 additional hour of State Specific Ethics CPE.

Respondent: Howard, Stephen D. Collierville, TN

Violation: Failure to comply with CPE audit request.
Action: \$1,000.00 civil penalty; mandatory CPE audit for 2008/2009 and 2010-2011 renewal cycles; 2 additional hours of State Specific Ethics CPE.

Respondent: Hutcheson, Walter Lee Knoxville, TN
Violation: Operating an accounting firm without a permit; failure to obtain peer review.
Action: \$1,250.00 civil penalty; reinstatement of firm permit.

Respondent: Koch, Susan Roberta Cockrell Birmingham, AL
Violation: Failure to pay Professional Privilege Tax; failure to renew; failure to notify Board of address change.
Action: \$500.00 civil penalty; payment of Professional Privilege Tax; reinstatement of license.

Respondent: Leckrone, James D. Franklin, TN
Violation: Conviction of a felony under 26 U.S.C. § 7201.
Action: Revocation of license.

Respondent: McCain, Lynn Paris, TN
Violation: Failure to disclose a conflict of interest.
Action: \$1,000.00 civil penalty.

Respondent: Mitchell, Maurice C. Montgomery, AL
Violation: Failure to obtain peer review.
Action: \$500.00 civil penalty.

Respondent: Montgomery, Karen O. Nashville, TN
Violation: Failure to comply with CPE audit request.
Action: \$500.00 civil penalty; mandatory CPE audit for 2010/2011 renewal cycle; 2 additional hours of State Specific Ethics CPE.

Respondent: Moses, Margaret W. Elizabethton, TN
Violation: Failure to obtain peer review.
Action: \$1,500.00 civil penalty; no attest work to be performed until peer review completed.

Respondent: Ng, Regina L. Lawrenceville, GA
Violation: Failure to comply with CPE audit request; failure to notify Board of address change.
Action: \$500.00 civil penalty.

Respondent: Reginelli, Philip F. Memphis, TN
Violation: Failure to comply with CPE audit request; failure to respond to Board correspondence.
Action: \$500.00 civil penalty; 1 additional hour of State Specific Ethics CPE.

Respondent: White, Donald R. Murfreesboro, TN
Violation: Unlicensed activity.
Action: \$500.00 civil penalty.

PROPOSED RULE CHANGES

The Board of Accountancy has created a Law and Rules Committee to continuously review the law and rules pertaining to the practice of public accountancy in the State of Tennessee. Changes are happening at a rapid pace in our profession as well our society and our technology. In order to make our statutes and the associated rules stay current, changes must be made on a fairly regular basis. The Board has considered the following revisions and proposes that they be implemented as soon as possible.

Licensees have requested that the Board reconsider the four (4) hour ethics CPE requirement. The Board is responding to that concern with a rule change that will eliminate the four (4) hour requirement every renewal cycle, and reduce the number of ethics CPE hours to two (2). However, the two (2) hours of ethics CPE required every renewal cycle will be State Specific with no general ethics component. Implementation for this change will more than likely effect those licensees renewing their licenses in 2112.

Currently, a candidate for licensure must have completed twenty-four (24) semester hours in accounting and twenty-four (24) semester hours in general business courses. That requirement is being changed to thirty (30) semester hours in accounting education, with at least twenty-four (24) of those hours in upper division courses. The requirement for general business education is not affected by the change.

In keeping with current technology, the Board is also making a change to require licensees to notify the Board upon the change of e-mail address. Our licensees are currently required to notify the Board office of any change in address and/or employer, but many of our recent licensees prefer to receive notifications via e-mail. However, if the e-mail address changes and the file is not updated, then any information sent via e-mail is returned or goes into cyberspace! The Board is making a good faith effort to keep up with our licensees and to stay in contact, so an updated e-mail address requirement should

be beneficial to the licensee as well as to the Board staff.

Finally, there is some 'cleanup' language proposed for the section of the rules on peer review because the Board no longer operates a peer review program. Requirements for compliance with the TSCPA and/or the AICPA peer review programs present a different timeline than that mandated by the rules currently in place. In addition, because the Board no longer offers a program, a rule is being implemented to require that a firm be enrolled in a Board approved peer review program in order to maintain a firm permit in good standing and to avoid a complaint.

We are anticipating a rule-making hearing at the Board meeting in January to make these proposed changes final. If you have comments or concerns on these proposals, please contact the Board office in writing. Any input is welcome and will be considered at the meeting. Remember, these changes have an effect on your CPA license, and your comments could really make a difference.

Quick Review of License Renewal

How is the licensee notified that the license needs to be renewed?

- License renewal postcards are mailed to the TNSBA mailing address of record to all CPAs, PAs and Firms needing to renew their licenses by 12-31-10.

Who Needs to Renew by 12-31-10?

- CPAs and PAs with license numbers ending in even numbers
- All CPA firms

What is the license renewal fee?

- CPAs and PAs – fee is \$120.00 (if paid by 12-31-10)
- CPA Firms – fee is \$50.00 (if paid by 12-31-10)

How is payment made?

- The easiest method is to pay online at: <http://www.tennesseeanytime.org/cirens> using your license number (no leading zeros) and the ZIP code TNSBA has on file for your mailing address

- Alternatively you may request a paper invoice by calling the automated system at 1- 866-283-6191. You will need to allow at least three (3) weeks for the invoice to be generated and mailed to you. You will need to know a 4-digit number that tells the automated system you are a CPA (1101), PA (1102) or Firm (1103), and your license number (no leading zeros). The form will be mailed to your mailing address of record.

Is that all there is to renew a license?

- Yes for CPAs, PAs and **SOME** Firms (sole proprietorships with no CPA employees who do not perform attest services).
- **Not for many firms** that are required to provide firm ownership, employee, and other state license information by submitting the form located at the back of this newsletter or accessed at: <http://tn.gov/commerce/boards/tnsba/documents/Consolidationattachmentsabcd.pdf>

Please Note: All requirements for license renewal must be received in the TNSBA office on or before December 31, 2010.

SSARS No. 19, *Compilation and Review Engagements* Issued by AICPA

On December 30, 2009, the AICPA's Accounting and Review Services Committee (ARSC) issued a new compilation and review standard that includes the most significant changes since 1978.

Statement on Standards for Accounting and Review Services (SSARS) No. 19, *Compilation and Review Engagements*, is effective for periods ending on or after December 15, 2010, with the exception of Paragraph 2.21, which may be implemented early.

Paragraph 2.21 states in part, "The accountant is not precluded from disclosing a description about the reason(s) that his or her independence is impaired."

This amendment allows CPAs to explain in their compilation reports the reasons why they are not independent. CPAs can either continue to merely say they are not independent or, if they choose, they can now describe the reasons for the independence impairment.

Another significant change is that the new standard separates the compilation guidance from the review guidance. Other significant changes include:

- A discussion of how the accountant obtains limited assurance through the performance of review procedures;
- The introduction of the term *review evidence* to the review literature;
- A discussion of tailoring the review procedures based on

the accountant's understanding of the client's industry, knowledge of the client, and awareness of the risk that he or she may unknowingly fail to modify the accountant's review report on financial statements that are materially misstated;

- A discussion of materiality in the context of a review engagement;
- A requirement that an accountant document the establishment of an understanding with management through a written communication (that is, an engagement letter) regarding the services to be performed; and
- The establishment of enhanced documentation requirements for compilation and review engagements.

For more information about SSARS No. 19, visit the AICPA's web site, www.aicpa.org.

To assist practitioners with the provisions of Paragraph 2.21 of SSARS No. 19, the AICPA has issued a paper which discusses, in question and answer format, this specific paragraph and the alternatives now available to practitioners. This paper is available in PDF format on the Board's web site, www.nccpaboard.gov.

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A Word on Carry-Forward CPE

There may be some confusion among licensees about how carry-forward CPE works. The Board of Accountancy's Rule 0020-5-.03(1)(e) states: "Up to twenty-four (24) CPE hours taken in excess of the eighty (80) hour requirement for each two year period may be applied to the requirement of the next succeeding two year renewal cycle."

Therefore, if 96 hours of CPE were completed in licensing period one, 16 hours may be carried forward to licensing period two. If only 76 hours

were actually completed in the following 2 year period, a portion of those extra (16) hours from licensing period one may be used to reach the 80 minimum CPE requirement for licensing period two. However, no hours may be carried forward into licensing period three, since less than 80 hours were actually completed in licensing period two.

Other information of note:

1. Carry-forward hours cannot be used to meet the 20 hour

minimum annual CPE requirement

2. Carry-forward hours cannot be used to meet the 40 hour technical CPE requirement since these hours are defined as "other" not "technical" hours no matter how they were classified when completed during the preceding licensing period.
3. Carry-forward hours (as stated above) carry forward only one licensing period.

N E W C P A L I C E N S E E S

Licensee Number	Licensee Name	Licensee Date	City/State	Licensee Number	Licensee Name	Licensee Date	City/State
18502	Jarvis B. Moore, II	02/27/08	Germantown, TN	21158	ALLISON NICOLE BEATTY	7/21/09	NOLENSVILLE TN
19786	HONEY MELISSA HERNANDEZ	3/3/10	KINGSPORT TN	21159	LINDSEY ELIZABETH WATSON	7/17/09	NASHVILLE TN
19887	RACHEL ELLEN STONE	6/30/10	SMYRNA TN	21160	SUYING NI	7/20/09	NASHVILLE TN
20008	G LARRY BARRETT	4/23/10	LAFAYETTE GA	21162	VLADIMIR A HARALAMBEV	7/20/09	KNOXVILLE TN
20187	MICHAEL DAVID VAUGHN	3/5/10	COOKEVILLE TN	21163	JASON E OGLE	7/21/09	CHATTANOOGA TN
20587	SARA NICOLE WILCH	5/25/10	KNOXVILLE TN	21164	JENNIFER N CAMPBELL	7/21/09	KNOXVILLE TN
20635	NANCY MARIE MULLEN	12/22/09	ADAMS TN	21165	NICHOLAS DALE PEASLEY	8/17/09	KNOXVILLE TN
20722	JILLIAN C HIGGINS	9/15/09	SPARTA TN	21166	ELLEN KATHLEEN BULLOCK	9/1/09	NASHVILLE TN
20768	CHRISTOPHER A BROCK	11/16/09	NASHVILLE TN	21167	PERRY BENSHOOF	7/31/09	KNOXVILLE TN
20793	ABHAY BHARGAVA	1/26/10	COLLIERVILLE TN	21168	ASHLEY SUZANNE ELORZA	8/17/09	FRANKLIN TN
20905	RUSTY JAY LODE	10/16/09	FRANKLIN TN	21169	NANCY MAC BROWN	9/1/09	PRATTVILLE AL
20924	DOROTHY MAY THOMPSON WALKER	10/1/09	MEMPHIS TN	21171	TASHA LYNN HOQUE	7/31/09	KNOXVILLE TN
20926	NICOLE MARIE JEPPESEN	1/4/10	CONCORD TN	21172	DAVID C WESTMORELAND	9/14/09	SMYRNA TN
20933	CHARLES MATTHEW BARRETT	2/22/10	MEMPHIS TN	21173	LINDSEY LANIER ROGERS	7/31/09	ARLINGTON TN
20936	ANN MARIE GLASER	7/6/09	NASHVILLE TN	21174	JOHN W BUNTIN JR	7/31/09	MEMPHIS TN
20958	TODD WILLIAM MONAHAN	9/15/09	KNOXVILLE TN	21175	VALERIE R PETTY	7/31/09	COOKEVILLE TN
20983	DARRYL E MULLINS	3/11/10	KNOXVILLE TN	21176	RONALD DOUGLAS PIEROTTI JR	7/31/09	MEMPHIS TN
20993	AUDRA RUTH JONES	11/25/09	WHITWELL TN	21177	MICHAEL G TESFAHUNEY	7/31/09	NASHVILLE TN
21008	JOHN ENOCH MILLER	11/25/09	KNOXVILLE TN	21178	CHRISTOPHER EDWARD JERNIGAN	9/1/09	PORTLAND TN
21045	MARK CARL PATTERSON	7/30/09	NASHVILLE TN	21179	MARGARET CURTIS MCDANIEL	8/14/09	SAVANNAH GA
21051	DEBORAH MARIE DAMRON	7/30/09	GALLATIN TN	21180	LEEANNA M GREEN	8/14/09	NASHVILLE TN
21052	JONATHAN GREGORY BUTLER	1/26/10	NOLENSVILLE TN	21181	KIMBERLY L HAMBY	8/14/09	KNOXVILLE TN
21073	SCOTT A SKIBBIE	7/6/09	NASHVILLE TN	21182	TAMMY RENA FOWLER	8/14/09	COLUMBIA TN
21090	BEVERLY BLACKWOOD BROWN	1/14/10	OLIVE BRANCH MS	21183	ANDREW BRYANT BOZEMAN	8/14/09	NASHVILLE TN
21097	JOSHUA CODY MOORE	7/6/09	CHATTANOOGA TN	21184	MICHAEL W CONSOLO	8/14/09	GERMANTOWN TN
21107	LAYLA CHRISTINA BOLING	7/13/09	NASHVILLE TN	21185	TYLER J GOLDEN	8/14/09	HERMITAGE TN
21114	SHAO-TZE HSU	7/17/09	TAIPEI TW	21186	JAMES FRANCIS PICARDO	8/14/09	NASHVILLE TN
21117	MEG A PINTO	9/1/09	MOUNT JULIET TN	21187	CARLOS LEE HOLT	8/17/09	NASHVILLE TN
21125	KRISTINE MICHELLE WANIAK	7/6/09	MEMPHIS TN	21188	RANDALL DAVID JOHNS	11/9/09	MURFREESBORO TN
21131	ELIZABETH MARIE WILLIAMS BRIGHT	8/14/09	KINGSPORT TN	21189	KRISTY R HASSELTINE	8/17/09	NASHVILLE TN
21132	XIAOQUN WANG	3/19/10	NASHVILLE TN	21190	MICHAEL T SKINNER	9/1/09	SOUTHAVEN MS
21136	BRIAN ANTHONY WILSON	9/2/09	FRANKLIN TN	21191	LEE R HOUSE	8/13/09	GREENEVILLE TN
21139	SHERI MARIE BELL	7/6/09	THE WOODLANDS TX	21192	ADAM E PARKE	8/13/09	MOUNT JULIET TN
21140	LELA A BRANDON	7/6/09	SPRING HILL TN	21193	SCOTT RICHARD CREWS	8/13/09	BRENTWOOD TN
21141	JENNIFER IVEY BISCHOFF	7/6/09	NASHVILLE TN	21194	PHILLIP HOUSTON VAUGHN	8/17/09	NASHVILLE TN
21142	ANNA V RUSSINOVA	7/6/09	CHATTANOOGA TN	21195	DANA L HILL	8/17/09	ARLINGTON TN
21143	JARED TEBBS MILLER	1/28/10	SPRING HILL TN	21196	STACEY ELIZABETH THOMAS	8/17/09	NASHVILLE TN
21144	ROBERT ALLEN JOHNSON JR	7/6/09	FRANKLIN TN	21197	ELIJAH AARON LOGAN	8/17/09	MEMPHIS TN
21145	JILL M BERGIN	7/6/09	STARKVILLE MS	21198	KELLEY MARIE WHITE	8/12/09	COLUMBIA TN
21146	ADAM MICHAEL SIMMONS	8/12/09	NASHVILLE TN	21199	KELLY WOODRUFF	8/13/09	NASHVILLE TN
21147	BRITANY SHULL FOLEY	7/13/09	MEMPHIS TN	21200	KEITH A MONSON	8/12/09	NASHVILLE TN
21149	RYAN P MCLEAN	7/13/09	MOUNT JULIET TN	21201	MASON CARL WORTHINGTON	8/13/09	NASHVILLE TN
21150	KADDIE TAYLOR KING	10/16/09	MEMPHIS TN	21202	LILA DEANE NEWTON	8/17/09	GREENVILLE AL
21151	WILLIAM ROBERT ADAMS	10/13/09	NASHVILLE TN	21203	GREGORY WARREN MCCORD	1/20/10	NASHVILLE TN
21152	MARY KAY HICKS	7/17/09	DYERSBURG TN	21204	CHRISTOPHER DEAN MURPHY	9/4/09	BOONEVILLE MS
21153	ELISE D MOSHER	7/17/09	MURFREESBORO TN	21205	JENNIFER S LOTT	8/13/09	LAUREL MS
21154	MARY CATHERINE MCWILLIAMS	7/17/09	MEMPHIS TN	21207	KRISTAN C ALLEN	8/13/09	HOUSTON TX
21155	NICOLE LYNN SUHRENBROCK	10/16/09	NASHVILLE TN	21208	MICHAEL RYAN NEWPORT	8/13/09	POWELL TN
21156	CHAD MICHAEL URAM	7/21/09	NASHVILLE TN	21209	DAMON HILTON	9/29/09	SUMMERVILLE SC
21157	ASIF ALI MINHAS	7/21/09	GERMANTOWN TN				

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NEW CPA LICENSEES (CONT.)

Licensee Number	Licensee Name	Licensee Date	City/State	Licensee Number	Licensee Name	Licensee Date	City/State
21210	MELINDA MILLICAN ASKEW	8/17/09	CHICKAMAUGA GA	21263	ANNE MARIE TAYLOR	11/17/09	ABINGDON VA
21211	SARAH ELIZABETH WARNER	8/21/09	MURFREESBORO TN	21265	AMANDA COURTNEY RAINS	11/17/09	DUNLAP TN
21212	KATHERINE ANNE REALL	8/31/09	NASHVILLE TN	21266	YATI H CURD	10/19/09	GALLATIN TN
21213	TARA L SKELLEY	9/3/09	MEMPHIS TN	21267	EDWARD PAUL CRNKOVICH	11/24/09	WASHINGTON DC
21214	STELLA STEPHANIE GARMER	9/14/09	KNOXVILLE TN	21268	BRADLEY STUART GREGG	11/24/09	SPRING HILL TN
21215	LINDSAY MARIE FINLEY	8/26/09	CEDAR HILL TN	21269	WILLIAM HUNTER HASEN	11/17/09	HOMEWOOD AL
21216	ELLIS UNTRAY ORANGE	8/26/09	ATLANTA GA	21271	DANIEL DANCE	11/17/09	NASHVILLE TN
21217	AMY L TUCKER	8/31/09	MOUNT JULIET TN	21272	BRADLEY HUNTER RAY	10/19/09	FRANKLIN TN
21218	JESSE J WALDMAN	8/31/09	CHATTANOOGA TN	21273	LEE MICHAEL TABOR	11/17/09	MEMPHIS TN
21219	ANGELA W O'CONNOR	8/26/09	HIXSON TN	21274	EMILY RENEE SEAY	10/9/09	ANTIOCH TN
21220	KENNETH A TYLER	8/31/09	SPRING HILL TN	21275	BRETT MARTIN	11/17/09	MEMPHIS TN
21221	BRITTANY M WEEKS	9/1/09	MEMPHIS TN	21276	JOSEPH W INGALISE	10/29/09	NASHVILLE TN
21222	WILLIAM ROB BYRD	8/26/09	NASHVILLE TN	21277	KULWINDER SINGH	12/22/09	HOUSTON TX
21223	KENNETH BRIAN MALLETT	8/26/09	HIXSON TN	21278	SUSAN B OSBORN	10/19/09	HERMITAGE TN
21224	ALEAH BETH LOONEY	8/26/09	CORDOVA TN	21279	FRANCIS C WEAVER JR	11/17/09	SARAH MS
21225	MARK HAROLD DORRIS	9/1/09	NASHVILLE TN	21280	LAURA COWAN	10/19/09	NASHVILLE TN
21226	MICHAEL J DENEGRI III	9/1/09	GERMANTOWN TN	21281	RACHEL COURTNEY KING	11/17/09	RESTON VA
21227	ROBERT STEINBAUER	9/2/09	MEMPHIS TN	21282	RONGYU TANG	10/19/09	COLLIERVILLE TN
21228	NISHEETH BHATNAGAR	11/20/09	MEMPHIS TN	21283	KEVIN C KNIGHT	11/17/09	HIXSON TN
21229	ETHAN T FEW	9/1/09	NASHVILLE TN	21284	MARISSA COLLEEN CORBITT	10/19/09	CHATTANOOGA TN
21230	DAVID LAWING	9/2/09	HENDERSONVILLE TN	21285	PHILLIP JOSEPH SENSING	10/9/09	NASHVILLE TN
21231	JAMES MICHAEL STEPHENS	10/16/09	BEL AIR MD	21286	ALLEN C RIPPETOE	10/9/09	TOWNSEND TN
21234	CERRITA MARIA LOVE	9/2/09	MCKINNEY TX	21287	DANIEL FISACKERLY	11/17/09	MEMPHIS TN
21236	LILAMANI L SCHLEICHER	9/2/09	NASHVILLE TN	21288	EMILY MEREDITH STEWART	10/9/09	MEMPHIS TN
21237	JERRY EDWARD FRANCIS	11/23/09	KNOXVILLE TN	21289	EMILY A MERCIER	11/17/09	CLEVELAND TN
21238	ANDREW J WYCKOFF	9/4/09	MURFREESBORO TN	21290	JIEUN JENNY LEE	10/19/09	NOLANSVILLE TN
21239	AMY R SHARP	9/14/09	KNOXVILLE TN	21291	ELAINE C ELKINS	11/17/09	KODAK TN
21240	LOUIS KENDALL WEISSMUELLER	10/29/09	NASHVILLE TN	21292	CHARLES BRADFORD COLLINS	11/25/09	BIRMINGHAM AL
21241	WATSON CURTIS HARRIS	3/3/10	MEMPHIS TN	21293	KELLY POTTER ALBRIGHT	10/16/09	CLARKSVILLE TN
21242	AMELIA DEHART NENNSTIEL	9/4/09	NASHVILLE TN	21294	ERIKA L ULVAD	10/19/09	WASHINGTON DC
21243	BROOKE MELISSA MANGAN	9/30/09	MEMPHIS TN	21295	JOHN BAILEY	10/16/09	BOWLING GREEN KY
21244	LINDSAY LOVETTE BANDA	11/16/09	KNOXVILLE TN	21297	CRISTINA MARIA PEREZ	11/23/09	KNOXVILLE TN
21245	PHILIP MERIWETHER LEWIS II	10/1/09	MEMPHIS TN	21298	BAILEY EDWARDS PRATT	10/16/09	FRANKLIN TN
21246	ANDY JON SCHOERNER	9/30/09	KNOXVILLE TN	21299	BRANDY L STYKES	10/16/09	JOHNSON CITY TN
21247	MARGARET ELEANOR FREY	10/1/09	NASHVILLE TN	21300	DANIEL ALAN WHITE	2/1/10	NASHVILLE TN
21248	CHRISTOPHER LAWRENCE SCHELLMAN	2/23/10	TAMPA FL	21301	COURTNEY HOWELL	11/17/09	BRENTWOOD TN
21249	JOHN MILLER	10/1/09	NASHVILLE TN	21302	JASON W GRAGG	11/9/09	FRANKLIN TN
21250	KARLA LYNN STOKES	11/20/09	CLEVELAND TN	21303	JEFFREY A WILLIAMS	11/17/09	NASHVILLE TN
21251	BARBARA JEANNE WILLARD	11/23/09	FT. MYERS FL	21305	JACOB ALAN JOHNSON	3/10/10	NASHVILLE TN
21252	MICHELLE NEWMAN	9/30/09	NASHVILLE TN	21306	DAVID A SHAFFER	11/24/09	ATLANTA GA
21253	NATHAN M BOUDREAUX	11/17/09	GRETNA LA	21307	JEREMY BRENT SANDERS	11/20/09	CLINTON TN
21254	BENJAMIN LEON WATTS	9/30/09	MEMPHIS TN	21308	DEREK MICHAEL CLENIN	11/10/09	BARTLETT TN
21255	APRIL DAWN GARSHNICK	10/16/09	WHITE HOUSE TN	21309	AUTUMN LEIGH JEWELL	11/20/09	SODDY DAISY TN
21256	WILLIAM CRAIG BALLENTINE	10/16/09	BRENTWOOD TN	21310	MEGAN MARIE LATHROP	11/10/09	CLARKSVILLE TN
21257	DOUGLAS VERON LYON	1/8/10	ASHLAND CITY TN	21311	ZACHARY A FARLEY	11/20/09	MEMPHIS TN
21258	TRACY MICHELLE AINLEY	10/16/09	DRESDEN TN	21312	JOSHUA JAY HEAVENER	11/10/09	GREENBRIER TN
21259	CHARLES DAVID GRAVES	11/17/09	HENDERSONVILLE TN	21313	BRANDON MICHAEL MOTT	11/20/09	TALLAHASSEE FL
21260	JEREMIAH D ROBISON	12/22/09	SEARCY AR	21314	CHAD STEVEN MARCUM	1/4/10	SPARTA TN
21261	BRENDA LOUISE GAHAN	11/9/09	COLLIERVILLE TN	21315	PATTI M CARTER	11/23/09	HUNTLAND TN
21262	JESSICA ERIN TATE	10/19/09	NASHVILLE TN				

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Licensee Number	Licensee Name	Licensee Date	City/State	Licensee Number	Licensee Name	Licensee Date	City/State
21317	MARIANNE BENTON	11/23/09	FAYETTEVILLE AR	21369	CELESTE WILLOCKS BRYANT	12/22/09	KNOXVILLE TN
21319	KATY BRAXTON CRAIG	11/23/09	NASHVILLE TN	21370	LATONYA L JORDAN	12/22/09	KNOXVILLE TN
21320	STEPHEN C PASSEN	12/3/09	NASHVILLE TN	21371	ERSKINE RYAN MINK	12/20/09	LOGAN WV
21321	ANNA SPOREK	2/1/10	NASHVILLE TN	21372	MARY HSU	1/5/10	NASHVILLE TN
21322	MARCEE MARTIN BURNETT	11/23/09	MURFREESBORO TN	21373	HUGH TIMOTHY MONTGOMERY	5/19/10	HUMBOLDT TN
21323	STEPHANIE NICOLE CALLISON	5/25/10	CHATTANOOGA TN	21374	HIRAM DILWORTH	12/16/09	MEMPHIS TN
21324	JONATHAN DAVID FROST	11/20/09	SIGNAL MOUNTAIN TN	21375	CHARLES BENNETT	2/24/10	MUNFORD TN
21325	BART THOMAS BROWDER	11/23/09	HENDERSONVILLE TN	21376	SHAUNTI MARIE HARVEY	12/22/09	GREENSBORO NC
21326	DEVONYA KATRICE EVANS	11/20/09	MEMPHIS TN	21377	SCOTT HAMILTON HUSBANDS	3/30/10	BRENTWOOD TN
21327	ROBERT NORMAN MILLER	1/4/10	MCDONOUGH GA	21378	SEAN GOULD	12/22/09	MEMPHIS TN
21328	MARTIN B GRIFFIN	11/24/09	NASHVILLE TN	21379	ASHLEY A REAGOR	12/20/09	NOLENSVILLE TN
21329	JOHN ERIC BRUMMETT	12/3/09	WHITE HOUSE TN	21380	VALERIE KAY WASKEY	12/22/09	MOUNT JULIET TN
21330	BARBARA J CAMPBELL	11/23/09	MARYVILLE TN	21381	LEIGH GERNERT	12/22/09	MEMPHIS TN
21331	MEL L WILLIAMS	11/25/09	SCOTTSDALE AZ	21383	KATHERINE M THIEL	3/29/10	MOUNT JULIET TN
21332	KIDIST WOLDETENSAYE	12/20/09	ANTIOCH TN	21384	SHANNAN LEIGH KNUDSEN	1/5/10	SHERWOOD AR
21333	JAMES HAMMOND TAYLOE	11/25/09	MEMPHIS TN	21385	CRAIG HEPPEL SNEED	1/6/10	MEMPHIS TN
21334	R VANCE CLUTTER	12/3/09	MEMPHIS TN	21386	NATHAN DWIGHT MILLER	3/3/10	GOODLETTSVILLE TN
21335	JESSICA E EARNEST	11/24/09	CORDOVA TN	21387	NICOLE SMITH	1/6/10	MEMPHIS TN
21336	ASHLEY E JENNINGS	11/25/09	BRENTWOOD TN	21388	DAVID BABULA	1/5/10	NASHVILLE TN
21337	STEVEN H KOVACS	2/24/10	MEMPHIS TN	21389	WALTER JAKE HOLMES	1/12/10	ATHENS TN
21338	ROBERT MICHAEL RANKIN	11/25/09	DANDRIDGE TN	21390	EMILY C STEPHENSON	1/6/10	KNOXVILLE TN
21339	SHOSHANNAH RUTH WALKER	12/3/09	CHATTANOOGA TN	21391	RACHEL ASHLEY STUART	1/6/10	MEMPHIS TN
21340	DOUGLAS L MCDONALD	12/3/09	MEMPHIS TN	21393	ILYA ZARETSKY	1/4/10	PITTSBURGH PA
21341	DANIEL M NJOROGÉ	11/25/09	MEMPHIS TN	21394	LEANNA BLAIR NORMAN	4/23/10	NASHVILLE TN
21342	NICHOLAS CROWE	12/3/09	JONESBOROUGH TN	21395	CHARLES MARSHALL BURRIDGE	1/5/10	NASHVILLE TN
21343	LARRICE JEAN CARTER	11/23/09	NASHVILLE TN	21396	WILLIAM NEWTON HOWORTH	1/27/10	NASHVILLE TN
21344	WILLIAM BRIAN DARBY	12/3/09	MARKS MS	21398	JUSTIN MATTHEW ALEXANDER	1/4/10	FRANKLIN TN
21345	CHRISTINA LEIGH WHITE	11/24/09	BRANDON MS	21399	ROXANNA GISELA MORRAN	1/5/10	MARIETTA GA
21346	TANYA R LEWIS	11/24/09	BURNS TN	21400	COURTNEY BROOKE TAYLOR	2/2/10	NASHVILLE TN
21347	ANKUR SINGLA	1/4/10	CLARKSVILLE TN	21401	CHASE W SLUSHER	1/6/10	NASHVILLE TN
21348	AARON M BLENDEEN	2/23/10	SODDY DAISY TN	21402	AMANDA K KUHNS	1/5/10	MEMPHIS TN
21349	MEGAN KENDALL	11/25/09	NASHVILLE TN	21403	MATTHEW THOMAS HIGGINS	1/4/10	NASHVILLE TN
21350	BURTON R JOHNSON	11/24/09	SODDY DAISY TN	21404	GEHAN R WICKREMASINGHE	1/4/10	ANTIOCH TN
21351	BETHANY B MARKS	11/24/09	EAST RIDGE TN	21405	JONATHAN CHADWICK MULLINS	3/5/10	FRANKLIN TN
21352	AMY M PRINCE	11/24/09	RINGGOLD GA	21406	STEPHEN MICHAEL SLABAUGH	5/25/10	MEMPHIS TN
21353	LYDIA LANE TAYLOR	11/24/09	GERMANTOWN TN	21407	MATTHEW ISAAC O'BRIEN	1/8/10	NASHVILLE TN
21354	DUSTIN G CHAFFIN	11/25/09	LEBANON TN	21409	JAMIE ELLEN BRAUNSTEIN	3/8/10	MARIETTA GA
21355	H CHRIS SPARKS SR	11/25/09	TULLAHOMA TN	21410	MAGIYAT K STOUT	4/23/10	CHATTANOOGA TN
21356	ROBERT BAKER WILLIAMS	2/24/10	MEMPHIS TN	21411	MARK H FUENTES	1/8/10	SEYMOUR TN
21357	R BRAD CARRAWAY	11/25/09	DYERSBURG TN	21412	JASON H FLEMING	1/8/10	GREENEVILLE TN
21358	N RICHARD GRASSANO	12/20/09	NIOTA TN	21413	BRAHAMADEV RAMPUR	2/1/10	CHATTANOOGA TN
21359	DAVID CHRISTOPHER WHITE	12/20/09	MEMPHIS TN	21415	WILLIAM RYAN ALEXANDER	2/1/10	TUSCALOOSA AL
21360	ARTIN SEPANI	3/26/10	LOS ANGELES CA	21417	LOGAN D LAUG	1/21/10	KNOXVILLE TN
21361	ERIN ELIZABETH HARTGRAVES	5/25/10	LA VERGNE TN	21418	DOUGLAS ALAN WILLFORD	5/25/10	LENOIR CITY TN
21363	SARAH K OAKMAN	12/20/09	DUNLAP TN	21419	JOHN LANDON BAKER	1/26/10	LA VERGNE TN
21364	STEPHANIE S POLLOCK	12/20/09	NASHVILLE TN	21420	PHILIP ANDREW SIMS	3/5/10	SPRING HILL TN
21365	SHANE ODELL CONE	12/20/09	MEMPHIS TN	21421	KEVIN K SKINNER	1/27/10	COLLIERVILLE TN
21366	LAURA E WOODS	12/16/09	MEMPHIS TN	21422	ASHLEY ELIZABETH TRIPLETT	1/27/10	MEMPHIS TN
21367	CARRIE CAMPBELL JOHNSON	12/20/09	BRENTWOOD TN	21423	SHANE ELIZABETH CHERNEY	1/26/10	KNOXVILLE TN
21368	CHRISTOPHER BRADFORD HUBBARD	12/22/09	HARRISON TN				

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Licensee Number	Licensee Name	Licensee Date	City/State	Licensee Number	Licensee Name	Licensee Date	City/State
21426	DENNIS R MCFARLAND	1/27/10	KNOXVILLE TN	21478	DANIEL J BARBER	2/16/10	SODDY DAISY TN
21427	JEFF BRANDON RAMSEY	4/5/10	NASHVILLE TN	21479	STEPHEN HOLLIS HULETT	4/27/10	MEMPHIS TN
21428	JOSEPH FRANCIS FRAGNOLI	4/8/10	HENDERSONVILLE TN	21480	ALEXANDRA ELIZABETH WILLIAMS	2/19/10	RIDGELAND MS
21429	GEORGE GLAYDON LIFSEY IV	1/26/10	BRENTWOOD TN	21482	JACK RYAN SHEARER	2/19/10	GEORGETOWN TN
21430	MIKUS PAIPARS	1/27/10	NASHVILLE TN	21483	MATTHEW BRYAN OLIVER	2/17/10	NASHVILLE TN
21431	DANIEL ZAMORA	1/26/10	PEMBROKE PINES FL	21484	BOBBY R POTTER	2/26/10	JOHNSON CITY TN
21432	HENRY HERMAN KUNATH IV	1/26/10	BRENTWOOD TN	21485	LESLIE E BERRY	2/26/10	KINGSPORT TN
21433	JILL MARIE BURNS	1/26/10	NASHVILLE TN	21486	CHRISTOPHER BLAKE STANSELL	2/25/10	OLTEWAH TN
21434	KIMBERLY DAWN OSBORNE	1/27/10	BRISTOL TN	21487	DIANE D NGUYEN	2/26/10	CORDOVA TN
21435	JONATHAN C WRIGHT	1/27/10	MEMPHIS TN	21488	SHEENA P MURPHY	2/22/10	LA VERGNE TN
21436	MICHAEL CHAD MCKINNEY	3/5/10	HOPKINSVILLE KY	21489	JOEY R. K. SPARKS	2/25/10	LAKE CITY TN
21437	JENNIFER LYNN LAMB	1/26/10	CHATTANOOGA TN	21490	ERIC P JONKMAN	2/22/10	CLINTON MS
21438	TIMOTHY A OWENS	2/4/10	MEMPHIS TN	21491	SHERYL L ORR	3/4/10	SODDY DAISY TN
21439	MICHAEL HOOD	2/2/10	NASHVILLE TN	21492	REBECCA MARIE JONES	2/22/10	TRENTON GA
21441	CYNTHIA MEDLEY NORRIS	4/9/10	FAIRVIEW TN	21493	TARA ELIZABETH HOLDEN	2/22/10	NASHVILLE TN
21442	PHILLIP CARPENTER	2/25/10	ANTIOCH TN	21494	STEVEN GUPTON	2/22/10	HERMITAGE TN
21443	BOYD SCOTT SIMS	2/2/10	MOUNT JULIET TN	21495	CHRISTY DAWN CROSS	2/22/10	NASHVILLE TN
21444	BRIAN JASON SANSOM	2/2/10	BRISTOL VA	21496	CHRISTINA JONES	2/24/10	FRANKLIN TN
21445	CATHERINE ELIZABETH GRIFFIN	2/2/10	NASHVILLE TN	21497	WHITNEY T PILKINGTON	3/10/10	NASHVILLE TN
21446	VICKIE J PURVIS	2/2/10	GERMANTOWN TN	21498	TABITHA C VANNS	2/23/10	THOMPSONS STATION TN
21447	MARY BOWER RILEY	3/3/10	JOHNSON CITY TN	21499	VALARIE LEWIS VAUGHAN	2/23/10	SOUTHAVEN MS
21448	KATHERINE MCLEAN GREGORY	2/2/10	FRANKLIN TN	21500	JEFF BAUMGARTNER	2/25/10	NASHVILLE TN
21449	MELISSA LEE WOODIN	3/29/10	KENT CT	21501	JACKY PIERRE	2/24/10	JOPLIN MO
21450	BRUCE JAHN WEISMAN	3/10/10	MOUNT JULIET TN	21502	MORGAN D JUMBI	3/4/10	LA VERGNE TN
21451	VICTORIA THATCHER WILKINSON	2/2/10	MEMPHIS TN	21503	STACY EDWARDS	3/4/10	TELLICO PLAINS TN
21452	RICHARD LEE KIMSEY II	2/2/10	NASHVILLE TN	21504	CODY D GRIFFIN	3/4/10	LITTLE ROCK AR
21453	MEGAN MICHELLE TALLEY	2/2/10	KNOXVILLE TN	21505	SEAN D MOORE	3/5/10	ATHENS TN
21454	JOHN HENDERSON GIBBS	3/5/10	MEMPHIS TN	21506	JENNIFER SOKVA CHAN	3/4/10	KNOXVILLE TN
21455	JOSHUA WESLEY FARBER	1/29/10	BRENTWOOD TN	21507	DAVID MICHAEL SMITH	3/29/10	SAN DIEGO CA
21456	DAVID BOEHME	1/29/10	BOCA RATON FL	21508	MINIKA A BIDDIX	3/4/10	JOHNSON CITY TN
21457	DANIEL JAMES PEDLEY	3/17/10	BRENTWOOD TN	21509	MELANIE MICHELLE PERKINS	3/5/10	NASHVILLE TN
21458	R ANDREW PITTS	4/15/10	KNOXVILLE TN	21510	JOHNATHAN ROBERT SHAW	3/5/10	MOUNT JULIET TN
21460	JASON D MCCARTER	2/8/10	KNOXVILLE TN	21511	JARROD NEAL RANDALL	3/5/10	NASHVILLE TN
21461	JONATHAN L MILLER	2/8/10	MURFREESBORO TN	21512	HEATHER KWON	3/8/10	HIXSON TN
21462	DANIEL M WEAVER	2/8/10	MEMPHIS TN	21513	JUDY ANN VEILLEUX	4/23/10	CLEVELAND TN
21463	KHARA H LOUNSBURY	2/10/10	OLTEWAH TN	21514	RYAN TYLER BISHOP	3/10/10	RINGGOLD GA
21464	BARRY LOWELL COLLINS	2/16/10	GOODLETTSVILLE TN	21515	TIGA Y CHOI	4/15/10	HERMITAGE TN
21465	MEGGAN MCCLATCHEY SHONTS	2/19/10	SPRING HILL TN	21517	RUSTY J DEBOEF	3/10/10	HIXSON TN
21466	CHERI PITZER BARNER	2/16/10	GOODLETTSVILLE TN	21518	DOMINIQUE D. I. DRAKE	3/10/10	HOUSTON TX
21467	W GARY TUCKER JR	2/19/10	HUNTSVILLE AL	21519	RHAND T WILLIAMS	3/10/10	CUMMINGS GA
21468	AMANDA C TIPTON	2/19/10	KINGSPORT TN	21520	TAUSHA LYNN GRADY	3/10/10	COOKEVILLE TN
21469	RITU RAMPURIA	4/15/10	GERMANTOWN TN	21521	BENJAMIN ROY GARRETT	3/11/10	JACKSON TN
21470	THOMAS PATRICK COOPER	2/18/10	NASHVILLE TN	21522	ANDREA DAWN WATSON	3/11/10	RUTHERFORD TN
21471	SARAH ELIZABETH FLEENOR	3/30/10	KINGSPORT TN	21523	GEORGINA INKUM	3/12/10	ANTIOCH TN
21472	BRITTANY KISSELL	2/17/10	TROY TN	21524	CHRISTI L HALE	3/11/10	CROSSVILLE TN
21473	NEAL LYNN COVERT	3/30/10	MORRISON TN	21525	SARAH KATHERINE ONEY	5/25/10	BRENTWOOD TN
21474	BETH A LILLYCROP	2/17/10	TELFORD TN	21526	KYLE LEWIS LANDRUM	5/19/10	NASHVILLE TN
21475	MATTHEW QUENTIN FUQUA	2/17/10	HENDERSONVILLE TN	21527	ANDREW D FLESHMAN	3/11/10	NASHVILLE TN
21476	MARK ROBERT PRZYBYSZ	2/17/10	CHATTANOOGA TN	21528	ALBINA KAPSHTICA	3/11/10	HERMITAGE TN
21477	SARAH ELIZABETH FALADE	2/17/10	NASHVILLE TN				

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NEW CPA LICENSEES (CONT.)

Licensee Number	Licensee Name	Licensee Date	City/State	Licensee Number	Licensee Name	Licensee Date	City/State
21529	LARRY BANKS	3/11/10	MEMPHIS TN	21588	JAMES H BANKER JR	5/19/10	NASHVILLE TN
21530	E ELLIOTT STENSTROM	3/11/10	MEMPHIS TN	21589	MATTHEW J KISER	5/19/10	NASHVILLE TN
21531	SAMANTHA M CHAPPELL	3/31/10	MCCRORY AR	21590	DAVID W JONES	5/19/10	KNOXVILLE TN
21532	CLAUDE E BLANKENSHIP JR	3/29/10	BRENTWOOD TN	21592	DENISE A SAUCERMAN	5/19/10	HERMITAGE TN
21533	JAIIME A VARNER	3/30/10	KNOXVILLE TN	21593	JOHN H SHIPP	5/19/10	HIXSON TN
21534	ROBERT DANIEL ALVAREZ	5/18/10	MEMPHIS TN	21594	JONATHON C NEIL	5/19/10	MEMPHIS TN
21535	PHILLIP ALAN POSEY	4/27/10	GREENBRIER TN	21595	CAREY F REYNOLDS	5/25/10	FRANKLIN TN
21536	CORRIE PARKHURST SUMMERVILLE	3/30/10	BRENTWOOD TN	21596	JASON PUCCIO	5/19/10	NASHVILLE TN
21538	DIANE YVONNE LOYD	3/30/10	EAST RIDGE TN	21597	DANIEL JENNINGS	5/19/10	HENDERSONVILLE TN
21539	JOHN ARTHUR COON	4/27/10	OAK RIDGE TN	21598	HEATHER NICOLE MCLELLAN	6/18/10	FAIRFIELD GLADE TN
21540	ERIN ASHLEY ELLIOTT	3/31/10	GOODLETTSVILLE TN	21599	RHONDY INDIRA LLOYD	5/19/10	MIAMI FL
21541	BENJAMIN D WRIGHT	3/29/10	ANTIOCH TN	21600	CHRISTOPHER M KENNEDY	5/24/10	MOUNT JULIET TN
21542	ERIC WEBER	3/29/10	NASHVILLE TN	21601	BRITTANY L BOYER	5/24/10	NASHVILLE TN
21543	MEGAN ELLEN BLEVINS	3/31/10	JAMESTOWN TN	21602	TRAVIS E SHEARS	5/28/10	CHATTANOOGA TN
21544	ONITA SMITH PORTER	3/31/10	MURFREESBORO TN	21603	BRONWYN L BAARD	5/24/10	GRAY TN
21545	JAMES R VERCOE III	4/5/10	CHATTANOOGA TN	21604	BARBARA BOUDEN TIPPENS	5/25/10	NASHVILLE TN
21546	SCOTT PHILIP DAHLBERG	4/5/10	RINGGOLD GA	21605	TIMOTHY DUDLEY CARTER	5/24/10	MEMPHIS TN
21547	TERRI OTT	4/5/10	NASHVILLE TN	21606	TACARRA G RHODES	5/25/10	HIXSON TN
21548	JOE REWA	4/9/10	PORTLAND TN	21607	JENNIFER BAIRD	5/24/10	NASHVILLE TN
21549	JAMESON A MILLER	4/9/10	HIXSON TN	21608	RACHEL STURDIVANT	5/28/10	COLLIERVILLE TN
21551	GRETA ANNE DAY	4/15/10	NASHVILLE TN	21609	SHARON LEINAAR OVERTON	5/24/10	CHATTANOOGA TN
21552	JIM HALBROOK	4/15/10	HUMBOLDT TN	21610	LOREN NATHANIEL KROKOWSKI	6/18/10	KNOXVILLE TN
21553	SEAN ADAM CARROLL	4/12/10	MEMPHIS TN	21612	JOHN B ANDREWS	5/24/10	SAN FRANCISCO CA
21554	JEREMY GILMAN GRAVES	4/15/10	BRIGHTON TN	21616	MICHAEL RYAN HINOTE	5/24/10	MURFREESBORO TN
21555	RACHEL LAUREN BOWERY	4/15/10	KNOXVILLE TN	21617	JILL KATHLEEN PRATT	5/24/10	FRANKLIN TN
21556	BLAKE CALLAHAN	4/15/10	CLEVELAND TN	21619	LAURA ASHLEY D'ANTONI	6/30/10	MEMPHIS TN
21557	JACOB DUSTIN ARTHUR	4/15/10	NASHVILLE TN	21620	HOLLY QUILLEN UNDERWOOD	5/25/10	NASHVILLE TN
21559	JAMES COLBURN BOWLES	4/23/10	ANTIOCH TN	21623	STACIE LATOYA MALONE	5/28/10	LA VERGNE TN
21560	CHRISTA ELIZABETH FARRAR	4/27/10	MURFREESBORO TN	21624	SVETLANA BREECE	5/28/10	NORMANDY TN
21561	CHRISTOPHER D FAGAN	4/23/10	NASHVILLE TN	21625	KEVIN MICHAEL PRATT	6/7/10	HENDERSONVILLE TN
21562	TINA MARIE NACARATO	4/28/10	BRENTWOOD TN	21626	DEVIN R WATTS	6/18/10	NASHVILLE TN
21563	MICHAEL JARRETT DAVIS	4/27/10	ROCK HILL SC	21628	KENNETH H KIRK	6/17/10	NORRIS TN
21564	CRYSTAL B MARSHALL	4/27/10	KNOXVILLE TN	21630	ASHA VENKATRAMAN	6/18/10	CHATTANOOGA TN
21565	KATIE LIANNE YINGER	4/29/10	NASHVILLE TN	21631	AMANDA L COZART	6/30/10	NASHVILLE TN
21566	ELIZABETH ANNE WRIGHT	4/29/10	SEYMOUR TN	21632	BRETT A MORRIS	6/17/10	MURFREESBORO TN
21569	AMY E WRIGHT	5/17/10	NASHVILLE TN	21633	OLENA ALLEN	6/16/10	MEMPHIS TN
21572	ASHLEY LYSETTE HOLLOWAY	5/18/10	MURFREESBORO TN	21634	ELIZABETH PAINE	6/17/10	SPRINGFIELD TN
21573	KAYLA BAGWELL FISACKERLY	5/14/10	OLIVE BRANCH MS	21635	ASHLEY L WALLING	6/18/10	NASHVILLE TN
21574	JONATHAN M DAVIS	4/29/10	CHELSEA AL	21636	CASSIE LYNNE HOUSE	6/16/10	BRENTWOOD TN
21576	RACHEL PEARL NULL	5/18/10	COOKEVILLE TN	21637	MARK VON DOHLEN	6/18/10	NASHVILLE TN
21577	LEIGH ANNE MEREDITH	5/18/10	CORDOVA TN	21638	PATRICK L WADDELL	6/18/10	WHITESBURG TN
21578	KYLE JOSEPH ADAMCZYK	4/29/10	NASHVILLE TN	21639	ERIC W KIMMERLING	6/16/10	FRANKLIN TN
21579	ANISHA V ANAND	4/27/10	KNOXVILLE TN	21642	GREG S MINARDO	6/30/10	KNOXVILLE TN
21580	KELLIE SIMPSON	5/18/10	CHURCH HILL TN	21643	DAVID C BROWNING	6/18/10	MEMPHIS TN
21582	CATHERINE M BABIARZ	5/18/10	LAKELAND TN	21646	AUSTIN DAVID CONE	6/30/10	CHATTANOOGA TN
21583	ASHLEY WILSON MCQUEEN	5/18/10	JOHNSON CITY TN	21647	JAIRL DENNIS MOSS III	6/30/10	MEMPHIS TN
21584	JACLYN MICHELLE BAILEY	5/18/10	NASHVILLE TN	21648	MICHEL GUIDRY O'RORKE	6/30/10	JOHNSON CITY TN
21585	NEIL THOMAS TABOR	5/18/10	CORDOVA TN	21662	KATARINA CAJOVA	6/30/10	RUSKIN FL
21586	LATARIUS HARRIS	5/18/10	MEMPHIS TN				
21587	KATHRYN ELIZABETH HUNDLEY	5/19/10	MURFREESBORO TN				

NEW CPAs FIRMS

Licensee ID	Licensee Name	City	State	Licensee ID	Licensee Name	City	State
617	WALTER LEE HUTCHESON, CPA	KNOXVILLE	TN	3728	ALLEN C. RIPPEOE, CPA	TOWNSEND	TN
1193	JOHN W. THOMAS, CPA	CORDOVA	TN	3729	BOBBY L. CHERRY CPA	NASHVILLE	TN
3637	ANNA LEE BLALOCK	SEVIERVILLE	TN	3730	THE JONESES, PLLC	BRENTWOOD	TN
3665	DAVIDSON & ASSOCIATES, INC	MARYVILLE	TN	3731	J. CLINT FINCH, CPA	KINGSTON SPRINGS	TN
3667	HEIN & ASSOCIATES, LLP	DENVER	CO	3732	MEMPHIS CONSULTING GROUP, LLC	MEMPHIS	TN
3670	CHARLOTTE HOWARD, CPA	NASHVILLE	TN	3734	PENIRUTH INGRAM CPA	FRANKLIN	TN
3684	J P FINANCIAL SOLUTIONS, LLC	NASHVILLE	TN	3735	CHAD MURPHY, CPA	CHARLOTTE	TN
3685	ED ALLEN, CPA	LOUDON	TN	3737	ERIC SCHNELL, CPA	EAST RIDGE	TN
3686	TOM POTTER, CPA	TRENTON	GA	3738	PRICEWATERHOUSECOOPERS, LLP/DETROIT, MI	DETROIT	MI
3687	DAVID A. PEARSON, CPA	KNOXVILLE	TN	3739	KATHERINE A. REALL, CPA	NASHVILLE	TN
3688	BREARD & ASSOCIATES, INC. CERTIFIED PUBL	NORTHRIDGE	CA	3740	SHAHRIAR M. SAADULLAH, CPA	MEMPHIS	TN
3689	VERITAS FINANCIAL, LLC	CHATTANOOGA	TN	3741	FBMM TAX, PLLC	NASHVILLE	TN
3690	HILL CPA FIRM, PLLC	MEMPHIS	TN	3742	JOHN A. MCCARTHY, CPA	OLD HICKORY	TN
3691	PHILIP G. HULL, CPA	BRENTWOOD	TN	3743	RACHEL K. LLOYD, CPA	BRENTWOOD	TN
3692	STEPHEN H. DICKMANN, CPA	GREENEVILLE	TN	3744	PRICEWATERHOUSECOOPERS, LLP/CINCI, OHIO	CINCINNATI	OH
3693	ELIZABETH BRIGHT, CPA	KINGSPORT	TN	3745	CHRISTOPHER KNOPE, CPA	FRANKLIN	TN
3694	MICHELLE RAMSEY, CPA, PC	KNOXVILLE	TN	3746	BROWN, BROWN AND ASSOCIATES, P.C./SPRING	SPRINGFIELD	TN
3695	ELIZABETH LINDENAUER, CPA, P.C.	BRENTWOOD	TN	3747	MICHAEL B. WALKER, CPA	CHATTANOOGA	TN
3696	JIM LEUTY, CPA	FRANKLIN	TN	3748	ALTUS FINANCIAL	OAKLAND	TN
3697	RONALD PIEROTTI, CPA	MEMPHIS	TN	3749	SNYDER & SNYDER CPAS	KNOXVILLE	TN
3698	RONALD A. DUBOIS, CPA	BRENTWOOD	TN	3750	STURGILL, SNYDER & ASSOCIATES, PC	KNOXVILLE	TN
3699	JAMES K. MYERS, CPA	KNOXVILLE	TN	3751	JOHN J. KELLEY	COLLIERVILLE	TN
3700	TRUSTWORTHY ACCOUNTING AND BOOKKEEPING S	CORDOVA	TN	3752	TERESA SANDS, CPA	GOODLETTSVILLE	TN
3701	NORTHSTAR VALUATION SERVICES, PC	KNOXVILLE	TN	3753	LATONYA L. JORDAN, CPA	KNOXVILLE	TN
3702	ONE SOURCE ACCOUNTING & TAX	CLARKSVILLE	TN	3755	CARL STEPHEN TEMPLE, CPA	BRENTWOOD	TN
3703	ENGLAND CPA	JASPER	TN	3756	MARY B. RILEY, CPA, P.C.	JOHNSON CITY	TN
3704	STACEY NORROD, CPA	MURFREESBORO	TN	3757	KIM PLUNK, CPA	COLUMBIA	TN
3705	JOHN D. OGLE, CPA ACCOUNTING AND FINANCI	MEMPHIS	TN	3758	REBECCA G. TULL	MICHIE	TN
3706	DAVID A. BEREZOV, CPA	NASHVILLE	TN	3759	SOUTHER CONSULTING	KNOXVILLE	TN
3707	SCOTT SKIBBIE, INC.	NASHVILLE	TN	3760	MICHAEL C. MCKINNEY, CPA, PLLC	HOPKINSVILLE	KY
3708	CALVIN WELCK, CPA	FRANKLIN	TN	3761	BH CONSULTING, LLC	GREENBRIER	TN
3709	CLIFTON GUNDERSON, LLP	PEORIA	IL	3765	CYNTHIA DAWN DICKENSON, CPA	PINEY FLATS	TN
3710	AMANDA MANEVAL, CPA	BRENTWOOD	TN	3766	GAIL B. CHILDRESS, CPA	BRENTWOOD	TN
3711	LEON WILSON, CPA	CLARKSVILLE	TN	3767	RANDI C PERKINS	NASHVILLE	TN
3712	TAYLOR & ASSOCIATE, CPAS	NASHVILLE	TN	3768	SIMS CPA CONSULTING	SPRING HILL	TN
3713	MARY ANN LEE, CPA	MEMPHIS	TN	3770	JOE MITCHELL, CPA	SMITHVILLE	TN
3714	G S PRICE, CPA	KNOXVILLE	TN	3771	MICHELE T. STUCKEY, CPA	MILAN	TN
3715	RICHARD TAYLOR, CPA	JACKSON	TN	3772	RICK OSTER, CPA	KNOXVILLE	TN
3716	MICHAEL D. JOHNSON, CPA	CORDOVA	TN	3773	JONES & WATERS, PLLC	BRENTWOOD	TN
3717	H C SPARKS COMPANY	MANCHESTER	TN	3774	MONAHAN TAX RESOLUTION	KNOXVILLE	TN
3718	SONDRA HARRIS, CPA	COLLIERVILLE	TN	3775	RAMSEY ACCOUNTING & CONSULTING	NASHVILLE	TN
3719	MICHAEL MARSH CPA	KNOXVILLE	TN	3777	CHRISTI L. HALE, CPA	CROSSVILLE	TN
3720	PAM DENNY, C.P.A.	LEBANON	TN	3778	DIMETA SMITH, CPA	NASHVILLE	TN
3721	LAEL TAX SERVICES INC.	PLEASANT VIEW	TN	3779	DANIEL M. NJOROGE, CPA	MEMPHIS	TN
3722	LCA MANAGEMENT LLC DBA PADGETT BUSINESS	MURFREESBORO	TN	3781	N. RICHARD GRASSANO CPA	NIOTA	TN
3723	RAYMOND P. BUTLER, JR. CPA	MEMPHIS	TN	3782	TERRY W. GENTLE, CPA	SEQUATCHIE	TN
3724	JAMES R. JONES, CPA	NASHVILLE	TN	3783	MY-Z FINANCIAL & TAX SERVICES	COLUMBIA	TN
3725	WARREN & TALLENT CPA'S PLLC	DECATUR	TN	3784	VICTORIA FISTER, CPA	NASHVILLE	TN
3726	WILLIAM WILSON, CPA	JOHNSON CITY	TN	3785	LARRY WILLIAMS, CPA	BRENTWOOD	TN
3727	GREG MARY, CPA	MARYVILLE	TN				



CHANGE OF ADDRESS

Important Housekeeping Information

In the back of this issue of the *Balance Sheet* there is a Change of Address form for CPAs and PAs. TNSBA sends all correspondence and renewal notices to your Mailing Address of record and also keeps your home address and employment address on file.

The renewal postcards have been mailed to licensees whose licenses expire 12-31-10. If you had not notified TNSBA of an address change by October 18, 2010 and your license number ends with an even digit, that license renewal postcard may not get to you. Sadly, you probably did not receive this newsletter either, but

maybe you are now reading a colleague's copy.

If your addresses (mailing, home and employment) have changed, please advise TNSBA so that our records reflect your correct contacts. Addresses may be changed on-line during the license renewal process or by sending the change of address form in this newsletter. Even if you are not required to renew your license by 12-31-10 you may go into the license renewal program and make address changes. The license renewal program is found at:

<http://www.tennesseeanytime.org/cirens>.

Protect Your License...cont.

There is a new feature in the firm renewal process this year – if the firm is a sole proprietorship with no CPA employees, then you may complete the entire renewal process online without sending in additional paperwork. Be sure to read the complete instructions so that the process may be completed properly. A quick summary of the steps necessary to renew online is provided in this newsletter. Please take a moment to review it and then get online!

It is important that your license and

firm permit be renewed in a timely manner. Performing or offering to perform accounting services requires an active license and those services must be performed by a registered accounting firm. If either the personal license or the firm permit is in a 'Delinquent' status at the time the work is performed, then the work is being performed without proper licensure and disciplinary action is likely to follow.

So, get your credit card out, login, and renew those licenses now! You'll be able to start the new year knowing that you are in good standing with the State Board of Accountancy!

CPA Renewals

All even number licenses must be renewed by December 31, 2010.



Tennessee Department of Commerce and Insurance.
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Kathy M. Riggs, Ph.D.
Education Coordinator
Firm Coordinator
kathy.riggs@tn.gov

Firm Ownership, CPA Employees & Other State License Confirmation Tennessee State Board of Accountancy

500 James Robertson Parkway, Nashville TN 37243

Must be completed by all firms for initial licensure and all firms (other than those held as sole proprietorships with no CPA employees) at license renewal.

Provide information for all 4 sections of the form – using Not Applicable or N/A if the area does not apply to your firm.

Complete the following table for all CPA owners regardless of state of license or residency:

Name	Address	CPA Lic. No.	State	Percent Own	Interest Vote	Attest Yes/No

Complete the following table for all NON-CPA Owners regardless of state of license or residency:

Name	Address	Percentage of Work Time Own	Vote

Complete the following table for CPA Employees regardless of state of license or residency:

Name	Address	CPA Lic. No.	State	Attest Yes/No

Complete the following table concerning other state CPA Firm Licenses:

State	Permit #	Applied	Granted	Denied	Revoked	Suspended

Print Firm Name _____

TN Firm No. _____

Signature Resident Manager _____

Date _____

**DEPARTMENT OF COMMERCE AND INSURANCE
 TENNESSEE STATE BOARD OF ACCOUNTANCY
 500 JAMES ROBERTSON PARKWAY
 NASHVILLE, TENNESSEE 37243-1141
 Telephone: 615-741-2550 - FAX 615-532-8800
 www.tn.gov/commerce/boards/tnsba**



CPA CHANGE OF ADDRESS FORM

Rule 0020-3-.16 requires licensees to notify the Board of a change of address or employment within 30 days. A fee of \$25.00 should accompany this change form if 30 days have passed without notification.

NAME _____ License No. _____

When did your address change? _____ [Check Address(es) to be Changed]

Requested Address Change(s) Home _____ Mailing _____ Employment _____

NEW HOME ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW MAILING ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW EMPLOYMENT ADDRESS: _____

(Include Place of Employment) _____

_____ ZIP _____

PHONE (____) - _____ E-MAIL _____

Fax Number of preference: _____

 SIGNATURE
 Revised 08/24/09

 DATE
 RDA

Tennessee Department of Commerce and Insurance
Tennessee State Board of Accountancy
2nd Floor, Davy Crockett Tower
500 James Robertson Parkway
Nashville, Tennessee 37243-1141

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